

**EXPLANATORY MEMORANDUM TO**  
**THE CUSTOMS (MISCELLANEOUS PROVISIONS) (AMENDMENT) (EU EXIT)**  
**REGULATIONS 2021**

**2021 No. 1489**

**1. Introduction**

- 1.1 This explanatory memorandum has been prepared jointly by HM Treasury and the Department for International Trade, and is laid before the House of Commons by Command of Her Majesty.
- 1.2 This memorandum contains information for the Select Committee on Statutory Instruments.

**2. Purpose of the instrument**

- 2.1 This instrument makes amendments to subordinate legislation previously made under the Taxation (Cross-border Trade) Act 2018 (TCTA), which provided for the United Kingdom's Customs, Value Added Tax (VAT) and Excise regimes to be in place after the end of the Implementation Period following the withdrawal of the United Kingdom (UK) from the European Union (EU).
- 2.2 Specifically, this instrument updates the following regulations, as amended:
- The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018 (S.I. 2018/1249) (“Special Procedures Regulations”)
  - The Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430) (“The Establishment Regulations”)
  - The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (S.I. 2020/1431) (“Reliefs Regulations”)
  - The Customs (Origin of Chargeable Goods) (EU Exit) Regulations 2020 (S.I. 2020/1433) (“The Origin Regulations”)
  - The Customs Tariff (Suspension of Import Duty Rates) (EU Exit) Regulations 2020 (S.I. 2020/1435) (“Suspensions Regulations”)
  - The Customs (Import Duty Variation) (EU Exit) Regulations 2020 (S.I. 2020/1437) (“Import Duty Variation Regulations”)
  - The Trade Preference Scheme (EU Exit) Regulations 2020 (S.I. 2020/1438) (“The Trade Preference Scheme Regulations”)
  - The Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1457) (“The Preferential Trade Regulations”)
- 2.3 The primary purpose of this instrument is to update some of the information on the classification of imported goods (“commodity codes”) and will enter into force on 1st January 2022. These updates are being made to reflect the changes to the tariff classification nomenclature made by the World Custom Organization (“WCO”) as well as a smaller subset of regular end of year changes. The technical amendments being made by this instrument will keep the UK's tariff schedule up to date and will ensure goods imported will be subject to the correct classifications used globally.

These changes will also ensure the Government continues to meet its obligations under the Protocol on Ireland/Northern Ireland and avoids any unnecessary complications for businesses. In some very limited cases, this instrument reduces the duty rate applied to certain goods as a consequence of these classification changes.

- 2.4 This instrument also makes a series of further updates to the Reliefs Regulations and the Trade Preference Scheme Regulations to clarify the scope of certain provisions within those instruments, and to make some technical corrections. Finally, this instrument also amends Schedule 3 of the TCTA to update the list of countries eligible for the UK's Generalised Scheme of Preferences (GSP) and detailed in section 7 below.

### **3. Matters of special interest to Parliament**

#### *Matters of special interest to the Select Committee on Statutory Instruments*

- 3.1 HM Treasury and the Department for International Trade regret that this instrument breaches the rule that statutory instruments subject to the negative procedure should normally be laid, and copies provided to the Committee, 21 days before the instrument comes into force ("the 21-day rule"). This instrument needs to enter into force on 1<sup>st</sup> January 2022 to implement updates to commodity codes in the UK's tariff schedule, the Reliefs Regulations, and the Trade Preference Scheme Regulations.
- 3.2 The Government has had to lay these regulations later than planned, because of delays in receiving information necessary to ensure the Government can meet its obligations under the Protocol on Ireland/Northern Ireland and to avoid any unnecessary complications for businesses. The Government will also legislate for a small number of further changes early next year if required.
- 3.3 The Financial Secretary to the Treasury wrote to the Chair of the Committee on 23rd March 2021 in the context of S.I. 2021/380, setting out the need to make these frequent updates to tariff classification through amending legislation, and the intent to explore options that would minimise the burden placed on Parliament. To that end, and following a supportive response to collate technical changes where possible, the Financial Secretary to the Treasury wrote again to the Committee on 4 November 2021 to identify a measure tabled to the Finance Bill 2021-22 which would allow changes to the UK tariff schedule not impacting duty rates, such as the vast majority of updates contained in this instrument, to be made by public notice.
- 3.4 These Regulations are being issued free of charge to anyone who purchased S.I. 2020/1431, 2020/1438, and 2020/1457. The instrument will be clarifying the scope of relief for pharmaceutical products by removing table 9, in section 41, the UK Reliefs Document of SI 2020/1431. The instrument will also be correcting five minor drafting errors contained in Schedule 1 of S.I. 2020/1457 and one minor drafting error contained in Schedule 4 of S.I. 2020/1438. These errors have not been reported by the JCSI.

### **4. Extent and Territorial Application**

- 4.1 The territorial extent of this instrument is the whole of the United Kingdom.
- 4.2 The territorial application of this instrument is the whole of the United Kingdom.

## **5. European Convention on Human Rights**

- 5.1 The Minister of State (Minister for Trade Policy) and the Financial Secretary to the Treasury have made the following statement under section 19(1)(a) of the Human Rights Act 1998:

“In our view, the provisions of the Customs (Miscellaneous Provisions)(Amendment)(EU Exit) Regulations 2021 are compatible with the Convention rights so far as they concern amendments to primary legislation. In respect of those provisions of these Regulations that do not concern primary legislation, no statement is necessary.”

## **6. Legislative Context**

- 6.1 This instrument is being made in exercise of the powers conferred by the TCTA.
- 6.2 At the end of the Implementation Period, paragraph 1 of Schedule 7 to the TCTA was commenced, whereby direct EU legislation imposing or otherwise applying in relation to any EU customs duty - which formed part of the law of the UK as a result of section 3 of the European Union (Withdrawal) Act 2018 - ceased to have effect. This instrument amends legislation made under the TCTA which ensured that the UK’s Customs, VAT and Excise regimes were in place at the end of the Implementation Period. This package of legislation set out the associated rules of, and exceptions to, the UK’s Most-Favoured-Nation (MFN) tariffs (also known as the “UK Global Tariff”) that have applied since the end of the Implementation Period. This instrument amends this package of legislation, in addition to other customs regulations, mainly to give legal effect to updated tariff reference documents and in some limited cases, updates to the regulations themselves.

### Special Procedures Regulations

- 6.3 Paragraph 1 in Schedule 2 of the TCTA gives powers to make regulations entitling a person to declare goods for a special Customs procedure, as defined in section 3(4) of that Act, if the person is authorised to do so under the regulations, and any other specified conditions are met in relation to the making of the declaration.

### The Establishment Regulations

- 6.4 Section 8 of the TCTA provides for the establishment of the rate of import duty that ought to apply to goods in a standard case (the MFN rate or “UK Global Tariff”). HM Treasury has had regard to the matters set out in section 8(5) of the Act and the recommendation about the rate made to them by the Secretary of State under section 8(6).

### The Reliefs Regulations

- 6.5 Section 19(1) of the TCTA gives powers to HM Treasury to make provisions by regulations that relieve imported goods of some, or all, of their import duty in cases where levying the normal duty is not considered appropriate.

### The Origin Regulations

- 6.6 Section 17(6) of the TCTA gives powers to HM Treasury to make provisions by regulations that determine the place of origin of chargeable goods, including what

constitutes, or does not constitute, processing that is economically justified or represents an important stage of manufacture.

#### The Suspensions Regulations

- 6.7 Section 12 (1) of the TCTA gives powers to HM Treasury to make provisions by regulations that, for a specified period, the rate of import duty applicable to specified goods is to be lower than the applicable rate in the customs tariff in its standard form.

#### The Import Duty Variation Regulations

- 6.8 Section 15 of the TCTA provides that the Secretary of State may make regulations varying the amount of import duty applicable to certain goods where a dispute or other issue has arisen between Her Majesty's Government and the government of another country or territory. In doing so, the Secretary of State must have regard to the matters set out in section 28 of the TCTA.
- 6.9 The instrument revokes the Import Duty Variation Regulations and re-enacts the same measures using section 15 of the TCTA, with necessary modifications to take account of alterations in the applicable commodity codes.

#### The Trade Preference Scheme Regulations

- 6.10 Section 10 of the TCTA confers powers on the Secretary of State to make regulations to create a trade preference scheme for developing countries. Such a scheme can only apply to the “eligible developing countries” listed in Schedule 3 to the TCTA for the Least Developed Countries (LDC) Framework, and listed in Schedule 3 to the TCTA and Schedule 1 to the Trade Preference Scheme Regulations for the General Framework and Enhanced Framework respectively.

#### The Preferential Trade Regulations

- 6.11 Section 9 of the TCTA gives HM Treasury powers to implement the customs elements of trade arrangements that Her Majesty's Government in the UK agrees with the government of a trading partner country or territory.
- 6.12 Pursuant to such arrangements, the UK has agreed to apply a lower import duty rate (a “preferential tariff”) than would otherwise be offered under the UK Global Tariff. The preferential tariff rate is only offered to goods that enter the UK after meeting all relevant terms set out in the trade agreement in question, including meeting specific Rules of Origin (“RoO”) requirements.
- 6.13 These Regulations therefore continue to implement the import duty obligations, including any relevant RoO requirements, in the trade arrangements which the UK has entered into with trading partner countries by ensuring that the information contained in the reference documents associated with particular trade arrangements remains up to date.

## 7. Policy background

### *What is being done and why?*

#### Commodity Code Updates

- 7.1 This instrument has been drafted to implement the changes to the commodity code structure established by the WCO. Commodity codes are numerical sequences under which goods are classified and traded. They are used to help apply tariff policy at the border, for example MFN tariffs or tariff suspensions.
- 7.2 The Harmonized System (“HS”) governs the commodity code nomenclature for all countries that are members of the WCO to the 6-digit level. The WCO updates the HS every five years to account for changes in goods classification. The next round of these changes will apply from 1 January 2022 and will see the replacement of the HS2017 nomenclature with HS2022.
- 7.3 The goods classification of the UK then defines the commodity code structure at the 8- and 10-digit level. The first 6 digits are based on the HS. These codes are then used to make customs declarations, provide for international trade statistics, and determine which rate of custom duty applies.
- 7.4 In addition to HS changes, the commodity codes through which tariff rates are delivered are subject to ongoing updates, such as regular end of year updates contained in this instrument. The Government is making these changes to ensure it can meet its obligations under the Protocol on Ireland/Northern Ireland and to avoid any unnecessary complications for businesses. In some cases, classification changes may be required for other technical reasons.
- 7.5 Each of the regulations listed below give effect to reference documents which contain commodity codes (and in one case the regulations themselves give effect to these codes) that are updated by this instrument:
- “Authorised Use: Eligible Goods and Authorised Uses” is updated to version 2.3, dated 28th December 2021 in the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018.
  - “The Tariff of the United Kingdom” is updated to version 1.7, dated 28th December 2021 in the Customs Tariff (Establishment) (EU Exit) Regulations 2020.
  - “Rules of Origin: Special Rules for Determining Non-Preferential Origin” is updated to version 1.1, dated 28th December 2021 in The Customs (Origin of Chargeable Goods) (EU Exit) Regulations 2020.
  - “The UK Reliefs Document” is updated to version 1.3, dated 28th December 2021 in the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020.
  - “Authorised Use: Eligible Goods and rates” is updated to version 1.3, dated 28th December 2021 in the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020.
  - The “Tariff Suspension Document” is updated to version 1.5, dated 28th December 2021 in the Customs Tariff (Suspension of Import Duty) (EU Exit) Regulations 2020.

- The “Customs Import Duty Variation Document” version 1.0, dated 28th December 2021 is introduced via the Customs (Import Duty Variation) Regulations 2021.
- The Trade Preference Scheme (EU Exit) Regulations 2020 are amended to reflect changes to commodity codes within these regulations.
- Annex I lists all of the Preferential Tariff Reference Documents and Origin Reference Documents (“ORDs”) updated in the Customs Tariff (Preferential Trade Arrangements) (EU Exit) Regulations 2020. The ORDs, and the “Non-Preferential Origin” document mentioned above, are being updated to make it clear which version of the HS should be used to classify goods for the purposes of determining preferential origin. This will ensure that the Product-Specific Rules set out in the ORDs are read in conjunction with the HS codes in use at the time these Product Specific Rules were negotiated and are not altered by the update to HS 2022.

7.6 As part of this update, a limited number of duty rate changes are made within the Tariff of the United Kingdom reference document in the Customs Tariff (Establishment) (EU Exit) Regulations 2020. This has occurred where commodity codes are being streamlined, such as where two previous classifications have now been merged. The rates for these goods avoid any increase in duty payable and have been set to provide continuity and consistency with existing tariff policy and is in line with the approach the World Trade Organization recommends to implementing classification changes.

#### The Reliefs Regulations

7.7 This instrument makes three further amendments to the Reliefs Regulations and the associated reference document which broadly clarify the intention of the policy legislated for and remove ambiguity within the eligibility criteria for reliefs. The three amendments, detailed below, do not have any impact on the intended scope or availability of any duty relief, or how this is claimed in practice:

- Clarification of the legislative basis for the process of acknowledging, and refusing claims for relief to ensure this is aligned to HMRC’s operational practice. The changes clarify the following practice:
  - The acceptance of a Customs declaration containing a relief claim is a notification from HMRC of receipt of that claim.
  - That HMRC is not required to separately acknowledge a claim if a Customs declaration is not accepted by HMRC, and
  - That there are various means by which a claimant can be notified of acceptance or refusal of a claim for relief and set out in legislation how HMRC give reasons for any refusals.
- A clarification within Section 37.4 of the UK Reliefs Document, regarding the waiver of the return period in for claiming Returned Goods Relief. This amendment will clarify the circumstances in which a waiver will be granted by HMRC for goods returning more than three years after being exported. It will also clarify that returning personal effects (including cycles, motorcycles, private motor vehicles and their trailers, camping caravans, pleasure craft and private aircraft) will qualify for the waiver on request to HMRC, as long as the other conditions of the relief are met.

- A clarification of the intended scope of the relief for pharmaceutical products. The changes remove Table 9 within Section 41 of the UK Relief document. Table 9 was included with the intention of providing a reference point for claimants of the relief to identify the relevant commodity codes. However, the table included commodity codes that were not available to claim, in practice, under the tariff and this instrument now rectifies this error.

### The Trade Preference Scheme Regulations

- 7.8 The Government offers the LDC Framework to all least developed countries as classified by the United Nations (UN), and the General Framework or Enhanced Framework to other eligible developing countries unless they have been classified by the World Bank as upper-middle income or high-income countries for 3 consecutive years.
- 7.9 Armenia has been classified by the World Bank as upper-middle income for 3 consecutive years and is therefore being removed from Part 2 of Schedule 1 to the Trade Preference Scheme Regulations and Part 3 of Schedule 3 to the TCTA. Samoa has been reclassified by the World Bank as a lower-middle income country and therefore is being added to Part 1 of Schedule 1 to the Trade Preference Scheme Regulations and Part 3 of Schedule 3 to the TCTA.
- 7.10 Uzbekistan is being added to Part 2 of Schedule 1 to the Trade Preference Scheme Regulations as it was admitted to the UK's Enhanced Framework on 1 November 2021.
- 7.11 Where the UK implements a new preferential trade arrangement with a country that replicates the effects of the EU preferential agreement, and this country is not classified as an LDC, the country's Generalised Scheme of Preferences (GSP) access is suspended after an appropriate period. It is then removed from the UK GSP scheme as the country can trade on the terms of the preferential trade arrangement. These regulations remove a number of countries from Part 1 of Schedule 1 to the Trade Preference Scheme Regulations and Part 3 of Schedule 3 to the TCTA as the UK has implemented an alternative trade arrangement with these countries.
- 7.12 Lastly, and in addition to corrections in the Reliefs Regulations mentioned above, typographical errors are corrected in two regulations:
- a duplicate word has also been removed from paragraph 7(a) of Schedule 4 to the Trade Preference Scheme Regulations; and
  - the titles of five of the preferential trade arrangements listed in Schedule 1 of the Preferential Trade Regulations.

These errors are not substantive but are being corrected for the sake of good order.

## **8. European Union Withdrawal and Future Relationship**

- 8.1 This instrument is not being made under the European Union (Withdrawal) Act 2018 but relates to the withdrawal of the United Kingdom from the European Union because withdrawal required the UK to replace the EU's customs regime with a UK-specific customs regime.

## **9. Consolidation**

9.1 These instrument does not consolidate any previous legislation.

## **10. Consultation outcome**

- 10.1 No formal consultation on the changes related to commodity codes within this instrument has taken place.
- 10.2 The clarification amendments to Section 37.4 of the UK Reliefs document regarding Returned Goods Relief were made after engagement with representative industry bodies interested in returning pleasure craft to the UK.
- 10.3 This instrument updates the preferential tariffs and RoO requirements that have, in some cases, undergone parliamentary scrutiny as part of the CRaG process (powers given to Parliament under the Constitutional Reform and Governance Act 2010).

## **11. Guidance**

- 11.1 Since the end of the Implementation Period, the UK Global Tariff has applied to all goods imported into the UK unless an exception applies, such as a tariff relief or tariff suspension, the goods are imported from countries that have tariff-free granted unilaterally, or as part of a preferential trading arrangement. Further guidance is available at <https://www.gov.uk/guidance/tariffs-on-goods-imported-into-the-uk>
- 11.2 To assist traders in preparing for the commodity code updates, a notice has been published on GOV.UK, which is available at <https://www.gov.uk/guidance/important-notice-about-the-1-january-2022-uk-integrated-tariff-tariff-stop-press-notice-21> as well as a correlation table of the commodity codes for 2021 and the those for 2022, which is available at [https://www.trade-tariff.service.gov.uk/help/cn2021\\_cn2022](https://www.trade-tariff.service.gov.uk/help/cn2021_cn2022)
- 11.3 As a result of the changes within this instrument, an update to existing UK guidance on Returned Goods Relief available online will be provided to make current practice clearer for claimants of the relief.

## **12. Impact**

- 12.1 There is no, or no significant, impact on business, charities or voluntary bodies.
- 12.2 There is no, or no significant, impact on the public sector.
- 12.3 A full Impact Assessment has not been prepared for this instrument because there is minimal to no impact expected for UK businesses as result of this instrument, and it largely maintains the position of existing legislation which were covered by an overarching Tax Information and Impact Note:  
<https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins#uk-transition>.

## **13. Regulating small business**

- 13.1 The legislation applies to activities that are undertaken by small businesses.
- 13.2 No specific action is proposed to minimise regulatory burdens on small businesses as the changes largely do not result in a change of tariff policy, but primarily a slight adjustment to the structure that delivers the same tariff rates that are currently in place.



## **14. Monitoring & review**

- 14.1 The approach to monitoring of this legislation is to review the wider context of the customs tariff legislation.
- 14.2 A statutory review clause is not included in these regulations because this instrument relates to a tax or duty, and therefore meets the requirements of the exemption set out in section 28(3)(a) of the Small Business, Enterprise and Employment Act 2015.

## **15. Contact**

- 15.1 Gavin Moore at HM Treasury, email: [gavin.moore@hmtreasury.gov.uk](mailto:gavin.moore@hmtreasury.gov.uk), can be contacted with any queries regarding this instrument.
- 15.2 James Holburn at HM Revenue and Customs, email: [james.holburn@hmrc.gov.uk](mailto:james.holburn@hmrc.gov.uk) can be contacted with any queries regarding the Special Procedures Regulations amended by this instrument.
- 15.3 James Repper at HM Revenue and Customs, email: [james.repper@hmrc.gov.uk](mailto:james.repper@hmrc.gov.uk) and Giorgia Fabbri at the Department for International Trade, email [giorgia.fabbri@trade.gov.uk](mailto:giorgia.fabbri@trade.gov.uk) can be contacted with any queries regarding the Establishment Regulations amended by this instrument.
- 15.4 Marie Campbell at HM Revenue and Customs, email: [marie.campbell@hmrc.gov.uk](mailto:marie.campbell@hmrc.gov.uk), can be contacted with any queries regarding the reliefs regulations amended by this instrument.
- 15.5 Stephen Lamprell at HM Revenue and Customs, email: [steve.lamprell@hmrc.gov.uk](mailto:steve.lamprell@hmrc.gov.uk) can be contacted with any queries regarding the Origin Regulations in this instrument.
- 15.6 Faisal Hamza at the Department for International Trade, email: [Faisal.Hamza@trade.gov.uk](mailto:Faisal.Hamza@trade.gov.uk) can be contacted with any queries regarding the Suspensions Regulations amended by this instrument.
- 15.7 Fiona MacConnacher and Chris Kunkler at the Department for International Trade, email: [Fiona.macconnacher@trade.gov.uk](mailto:Fiona.macconnacher@trade.gov.uk) and [christopher.kunkler@trade.gov.uk](mailto:christopher.kunkler@trade.gov.uk) can be contacted with any queries regarding the Preferential Arrangements Regulations in this instrument.
- 15.8 Megan Evans at the Department for International Trade, email: [megan.evans@trade.gov.uk](mailto:megan.evans@trade.gov.uk) can be contacted with any queries regarding the Import Duty Variation Regulations in this instrument.
- 15.9 Nick Penney at the Foreign, Commonwealth and Development Office, email: [nick.penney@fcdo.gov.uk](mailto:nick.penney@fcdo.gov.uk) can be contacted with any queries regarding the Trade Preference Scheme Regulations in this instrument.
- 15.10 Tammy Reynolds, Deputy Director for Trade Policy, at HM Treasury can confirm that this Explanatory Memorandum meets the required standard.
- 15.11 The Rt Hon Lucy Frazer QC MP, Financial Secretary to the Treasury, can confirm that this Explanatory Memorandum meets the required standard.

## **Annex I – Updated reference documents to the Preferential Tariff Regulations**

- The Albania Preferential Tariff, version 1.2, dated 28th December 2021
- The Albania Origin Reference Document, version 1.1, dated 28th December 2021
- The Andean Countries Preferential Tariff, version 1.3, dated 28th December 2021
- The Andean countries Origin Reference Document, version 1.1, dated 28th December 2021
- The Cameroon Origin Reference Document, version 1.3, dated 28th December 2021
- The Canada Preferential Tariff, version 1.3, dated 28th December 2021
- The Canada Origin Reference Document, version 1.1, dated 28th December 2021
- The CARIFORUM Origin Reference Document, version 1.2, dated 28th December 2021
- The Central America Preferential Tariff, version 2.3, dated 28th December 2021
- The Central America Origin Reference Document, Version 1.1, dated 28th December 2021
- The Chile Preferential Tariff, version 2.2, dated 28th December 2021
- The Chile Origin Reference Document, version 1.1, dated 28th December 2021
- The Côte d’Ivoire Origin Reference Document, version 1.1, dated 28th December 2021
- The Eastern and Southern African States Origin Reference Document, version 1.1, dated 28th December 2021
- The Egypt Preferential Tariff, version 1.2, dated 28th December 2021
- The Egypt Origin Reference Document, version 1.1, dated 28th December 2021
- The European Union Origin Reference Document, version 1.1, dated 28th December 2021
- The Faroe Islands Preferential Tariff, version 2.1, dated 28th December 2021
- The Faroe Islands Origin Reference Document, version 1.1, dated 28th December 2021
- The Georgia Origin Reference Document, version 1.1, dated 28th December 2021
- The Ghana Origin Reference Document, version 1.1, dated 28th December 2021
- The Iceland Preferential Tariff, version 1.1, dated 28th December 2021
- The Iceland Origin Reference Document, version 1.1, dated 28th December 2021
- The Israel Preferential Tariff, version 2.2, dated 28th December 2021
- The Israel Origin Reference Document, version 1.1, dated 28th December 2021
- The Japan Preferential Tariff, version 2.3, dated 28th December 2021
- The Japan Origin Reference Document, version 1.1, dated 28th December 2021
- The Jordan Preferential Tariff, version 1.2, dated 28th December 2021
- The Jordan Origin Reference Document, version 1.1, dated 28th December 2021
- The Kenya Origin Reference Document, version 1.1, dated 28th December 2021

- The Korea Origin Reference Document, version 1.1, dated 28th December 2021
- The Kosovo Preferential Tariff, version 2.2, dated 28th December 2021
- The Kosovo Origin Reference Document, version 1.1, dated 28th December 2021
- The Lebanon Preferential Tariff, version 1.2, dated 28th December 2021
- The Lebanon Origin Reference Document, version 2.1, dated 28th December 2021
- The Switzerland Preferential Tariff, version 2.2, dated 28<sup>th</sup> December 2021 (applied by the Liechtenstein Agreement by extension)
- The Switzerland Origin Reference Document, version 1.2, dated 28th December 2021 (applied by the Liechtenstein Agreement by extension)
- The Mexico Preferential Tariff, version 1.2, dated 28th December 2021
- The Mexico Origin Reference Document, version 1.1, dated 28th December 2021
- The Moldova Origin Reference Document, version 1.1, dated 28th December 2021
- The Morocco Preferential Tariff, version 2.2, dated 28th December 2021
- The Morocco Origin Reference Document, version 1.1, dated 28th December 2021
- The North Macedonia Preferential Tariff, version 1.2, dated 28th December 2021
- The North Macedonia Origin Reference Document, version 1.1, dated 28th December 2021
- The Norway Preferential Tariff, version 1.1, dated 28th December 2021
- The Norway Origin Reference Document, version 1.1, dated 28th December 2021
- The Pacific States Origin Reference Document, version 2.2, dated 28th December 2021
- The Palestinian Authority Origin Reference Document, version 1.1, dated 28th December 2021
- The Serbia Preferential Tariff, version 1.1, dated 28th December 2021
- The Serbia Origin Reference Document, version 1.1, dated 28th December 2021
- The Singapore Preferential Tariff, version 1.2, dated 28th December 2021
- The Singapore Origin Reference Document, version 1.1, dated 28th December 2021
- The South African Customs Union and Mozambique Preferential Tariff, version 1.3, dated 28th December 2021
- The Southern African Customs Union and Mozambique Origin Reference Document, version 1.1, dated 28th December 2021
- The Switzerland Preferential Tariff, version 2.2, dated 28th December 2021
- The Switzerland Origin Reference Document, version 1.2, dated 28th December 2021
- The Tunisia Preferential Tariff, version 2.2, dated 28<sup>th</sup> December 2021
- The Tunisia Origin Reference Document, version 1.1, dated 28th December 2021
- The Turkey Preferential Tariff, version 1.2, dated 28th December 2021

- The Turkey Origin Reference Document, version 1.2, dated 28th December 2021
- The Ukraine Preferential Tariff, version 1.2, dated 28th December 2021
- The Ukraine Origin Reference Document, version 1.1, dated 28th December 2021
- The Viet Nam Preferential Tariff, version 1.2, dated 28th December 2021
- The Viet Nam Origin Reference Document, version 1.1, dated 28th December 2021